

RECORDATION NO. 26372-A FILED

MAY 30 '06

1-24 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

May 30, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of May 1, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number _____.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.
480 W. Dussel Drive
Maumee OH 43537

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue So., Suite 700,
Minneapolis MN 55402

Mr. Vernon A. Williams
May 30, 2006
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A description of the railroad equipment covered by the enclosed document is:

40 covered hopper railcars within the series AEX 006379 – AEX 006593 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into as of May 01, 2006, by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, The Andersons, Inc., as Lessor, and Cargill, Inc., as Lessee, have heretofore entered into that certain Full Service Lease Agreement Lease #199503-CAR dated June 19, 1995, and Rider Deal #R00978 made effective as of May 1, 2006 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number _____.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[Signature Page to Follow]

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

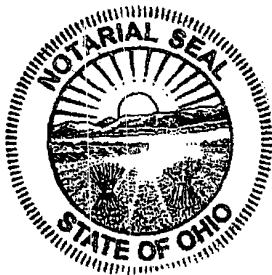
ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Vice President, Finance and Treasurer

STATE OF OHIO)
)ss:
COUNTY OF LUCAS)

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President, Finance and Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

17th In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this day of May, 2006.



Judy A. Baldwin
Notary Public

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

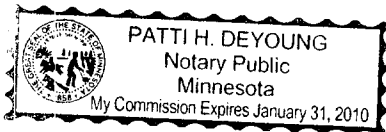
ASSIGNEE: WELLS FARGO EQUIPMENT FINANCE,
INC.

By: Proprietor Barry
Name: Jacqueline P. Barragan
Title: AVP

STATE OF Minnesota)
COUNTY OF Hennepin) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Jacqueline P. Barragan AVP of Wells Fargo Equip. Fin. MN corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Minneapolis this 18th day of May, 2006.



Patti H. DeYoung
Notary Public
My Commission Expires: 1/31/2010

EXHIBIT A**Forty (40) Covered Hoppers**

1	AEX 006379	21	AEX 006577
2	AEX 006560	22	AEX 006578
3	AEX 006561	23	AEX 006579
4	AEX 006562	24	AEX 006580
5	AEX 006563	25	AEX 006581
6	AEX 006564	26	AEX 006583
7	AEX 006558	27	AEX 006584
8	AEX 006559	28	AEX 006585
9	AEX 006565	29	AEX 006586
10	AEX 006566	30	AEX 006587
11	AEX 006567	31	AEX 006588
12	AEX 006568	32	AEX 006395
13	AEX 006569	33	AEX 006401
14	AEX 006570	34	AEX 006402
15	AEX 006571	35	AEX 006582
16	AEX 006572	36	AEX 006589
17	AEX 006573	37	AEX 006590
18	AEX 006574	38	AEX 006591
19	AEX 006575	39	AEX 006592
20	AEX 006576	40	AEX 006593

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

5/30/06



Robert W. Alvord